

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

In re: : Case No. 15-54175  
James Arthur Righter Jr. : Chapter 13 (Judge Caldwell)  
:   
Debtor :

**OBJECTION TO ALLOWANCE OF CLAIM #9 FILED BY THE OHIO DEPARTMENT OF TAXATION**

Claim Number:	Date Filed:	Amount:
9	11/9/2015	\$236,472.99

**Claimant Name & Address: Ohio Department of Taxation, Bankruptcy Division, PO Box 530, Columbus, OH 43216**

The Debtor in the above-captioned case objects to the claim filed by the above-named Claimant on the following grounds:

The creditor has filed a claim seeking recovery of three different types of taxes, sales tax, commercial activity tax, and personal income tax. The debtor denies that he owes sales tax and states that he owes substantially less commercial activity tax and personal income tax than the amounts estimated by the creditor.

Specifically, the debtor claims that he does not owe sales taxes. The debtor states that he has paid all of the sales taxes as required under law. The debtor believes that the creditor may be confused about the payment of his sales taxes. The debtor is the sole shareholder of a corporation, Split Rail Corral Trucks and 4x4 Inc., however the debtor does business under the name Easy Does It Auto Sales. The Debtor believes that the estimated sales tax assessments are against Easy Does It Auto Sales, which is a business name only and not a separate business entity.

The debtor admits that he owes Commercial Activity Taxes. The debtor believes that he owes commercial activity taxes for the past four years and that the amount should be \$150.00 for each owed plus a penalty of \$150.00 for each year owed, making the total that he should owe for

commercial activity tax including penalty \$1,200.00

The debtor admits that he owes personal income tax, but not for all the years claimed by the creditor. The debtor asserts that he is filed and paid his personal income tax for 2007, 2008, 2009, 2010 and 2011. The debtor admits that he owes personal income taxes to the state of Ohio for 2012 and 2013.

**WHEREFORE**, the Debtor recommends the claim for sales taxes be denied in full. The claim for commercial activity taxes be allowed in the amount of \$600.00 priority and \$600.00 unsecured. The claim for personal income taxes be allowed in the amount of \$1,348.45 priority and \$706.80 unsecured.

Respectfully submitted,

/s/ Marshall D. Cohen

Marshall D. Cohen, Case Attorney (0044066)  
1500 West Third Avenue, Suite 400  
Columbus, Ohio 43212  
(614) 294-5040, Fax (614) 291-5006, notice@financialdignity.com

**30 DAY NOTICE AND CERTIFICATE OF SERVICE**

PLEASE TAKE NOTICE that the debtor(s) have objected to your claim on the grounds stated above, and has recommended that the claim be treated in the manner set forth above. Unless you file a written Opposition and Request for Hearing with this Court, and serve upon the Debtor and the Debtor's attorney within thirty (30) days of the mailing of this Notice, the undersigned will present to the Court a proposed Order directing distribution on your claim by the Chapter 13 Trustee to be made in accordance with the above recommendation without further notice to creditors or to you. The undersigned certifies that a copy of the foregoing Objection was served upon the following registered ECF participants, electronically through the Court's transmission facilities at their e-mail addresses registered with the Court, or by U.S. Mail, postage prepaid on February 2, 2016.

**ELECTRONIC SERVICE TO:**

Asst US Trustee (Col)  
Jordan J. Blask  
Marshall D. Cohen  
Faye D. English  
Brian M. Gianangeli

Adam Bradley Hall  
Lisa Beth Singer  
Robert B. Trattner

**U.S. MAIL SERVICE**

James Righter, 9552 Loudon Street, Johnstown, OH 43031

Ohio Department of Taxation, PO Box 530, Columbus, OH 43216

Attorney General of the State of Ohio, Collection Enforcement, 150 E. Gay St., Columbus, OH 43215

Attorney Brian M. Gianangeli, The Law Office of Charles Mifsud, LLC, 6305 Emerald Parkway, Dublin, OH 43016

Ohio Dept of Taxation, Bankruptcy Division, 30 E. Broad St., 23<sup>rd</sup> Floor, Columbus, OH 43215-34141

/s/ Marshall D. Cohen

Marshall D. Cohen, Case Attorney (0044066)

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Debtor :

**NOTICE OF OBJECTION TO ALLOWANCE OF CLAIM #9 FILED BY THE OHIO DEPARTMENT OF TAXATION**

The debtor(s) have filed an objection to your claim in this bankruptcy case.

**Your claim may be reduced, modified, or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one.**

If you do not want the court to eliminate or change your claim, then on or before thirty days, you or your lawyer must:

File with the court a written response to the objection, explaining your position at 170 N. High Street, Columbus, Ohio 43215. If you mail your response to the court for filing, you must mail it early enough so that the court will **receive** it on or before the date stated above.

You must also mail a copy to:

James Righter, 9552 Loudon Street, Johnstown, OH 43031  
Marshall D. Cohen, Esq., 1500 West Third Avenue, Suite 400, Columbus, OH 43212  
Faye D. English, Chapter 13 Trustee, One Columbus, 10 West Broad Street, Suite 900,  
Columbus, OH 43215-3449  
Office of the U.S. Trustee, 170 North High Street, #200, Columbus, OH 43215

If you or your attorney does not take these steps, the court may decide that you do not oppose the objection to your claim.

Date: February 2, 2016

/s/ Marshall D. Cohen  
Marshall D. Cohen, Case Attorney (0044066)  
1500 West Third Avenue, Suite 400  
Columbus, Ohio 43212  
(614) 294-5040, Fax (614) 291-5006,  
notice@financialdignity.com